



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

Municipal Energy Sales and Use Tax Return

TC-61E

Rev. 6/04

Account Number

▲ Use this number for all references ▲

Tax Period

Return due on or before

**THIS RETURN MUST BE FILED,
EVEN IF NO TAX IS DUE.**

☐ Check box if AMENDED and enter correct
TAX PERIOD being amended above.

| 1. Locality | 2. Code | 3. Quantity | 4. Taxable Amount | 5. Tax Rate | 6. Tax | 7. Credit (Tax paid to supplier) | 8. Net Tax |
|-------------|---------|-------------|-------------------|-------------|--------|-------------------------------------|------------|
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I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Total Tax

Seller Discount, if applicable
(see instructions)

Net Tax Due

Please remit this amount

Authorized Signature

Date

Telephone

Check here if remitting payment by EFT ☐
Use TAX TYPE CODE 0406.

Return ENTIRE form, coupon and payment to the address below. Please return original; make a copy for your records.

Refold the form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.



MUNICIPAL ENERGY RETURN — TC-61E

TC-61E_1.ai Rev. 6/04

| Federal ID Number | Filing Period | Due Date |
|-------------------|---------------|----------|
| | | |

**Amount
Paid**

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Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.
Detach check stub.

UTAH STATE TAX COMMISSION
SALES TAX - MUNICIPAL ENERGY
210 N 1950 W
SLC UT 84134-3500



Municipal Energy Sales and Use Tax Return Instructions

Each place of business will be preprinted in column 1 according to information in the Tax Commission files. Report immediately any changes in this information.

Send the original of this return to the Tax Commission, at the address below. Make a copy for your records.

Sales and Use taxes collected by a seller shall be held in trust for the benefit of the locality imposing the tax and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12.

Round all monetary amounts to whole dollars.

- Column 1** Preprinted locations in column 1 are as shown in the Tax Commission files. Make any corrections as needed, including adding additional locations or deleting locations no longer open.
- Column 2** Do not make any entries in column 2. This column is for Tax Commission use only.
- Column 3** Enter in column 3 the quantity of natural gas in decatherms (DTH) or electricity (kilowatts) delivered.
- Column 4** Enter in column 4 the total delivered value of the natural gas or electricity. The delivered value is the arm's length sales price of the energy, including any transportation, freight, customer demand charges, service charges, or other costs incurred in obtaining the energy. If the sales price does not include all components of delivered value, the delivered value shall be determined with reference to the most applicable tariffed price, on file with the Public Service Commission, of the natural gas or electrical supply corporation in closest proximity to the taxpayer. A separate amount should be entered for each location.
- The following natural gas and electricity is exempt from the municipal energy sales and use tax: gas or electricity that is purchased for resale; prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; for use in compounding or producing taxable energy; subject to tax under the Motor and Special Fuel Tax Act; used for a purpose other than as a fuel; or for use outside a municipality imposing a municipality energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the municipal energy sales and use tax.
- Column 5** The figure preprinted in column 5 is the tax rate applicable to each place of business shown in column 1.
- Column 6** The tax in column 6 is determined by multiplying the taxable amount in column 4 by the tax rate in column 5. A separate amount should be determined for each location.
- Column 7** A user of natural gas or electricity who has paid municipal energy sales and use tax to a supplier on some portion of the delivered value of the energy (as evidenced by a separate charge on the invoice from the supplier for municipal energy sales and use tax) may credit the taxes paid to the supplier against the tax it is required to remit to the Tax Commission. Any amounts entered in column 7 should be subtracted from the tax in column 6 for that locality.
- Column 8** Enter in column 8 the net municipal energy sales and use taxes (tax from column 6 minus credit, if any, in column 7). Total column 8 and enter amount in the Total Tax box below column 8.
- Seller Discount** Taxpayers who pay the municipal energy sales and use tax on a monthly basis qualify for a 1 percent seller discount. Qualifying taxpayers should multiply the Total Tax amount by .01, and enter the result in the seller discount box. The discount does not apply unless both the payment and the return are filed timely.
- Net Tax Due** Total Tax minus Seller Discount, if any, equals Net Tax Due. Enter this amount in the coupon at the bottom of the form, and remit to the Tax Commission.

If you need more information you may write to the Utah State Tax Commission at 210 N 1950 W, SLC UT 84134-3500, or telephone 801-297-2200 or 1-800-662-4335. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

Send entire form, coupon and payment to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-3500